

**AMENDMENTS TO THE CLAIMS**

1.-6. (Canceled)

7. (Currently amended) The method for manufacturing ligneous material according to claim ~~6~~ 14, wherein said first wood fibers are acetylated by placing wood fibers in a gas or liquid which contains acetyl groups.

8. (Currently amended) The method for manufacturing ligneous material according to claim ~~6~~ 14, wherein said first amount is 50% by weight or greater of the total amount of said first and second wood fibers and said second amount is less than 50% by weight of the total amount of said first and second wood fibers.

9.-10. (Canceled)

11. (Currently amended) The method for manufacturing ligneous material according to claim ~~6~~ 14, wherein said binder contains polymeric 4,4-diphenylmethane diisocyanate.

12. (Canceled)

13. (Currently amended) The method for manufacturing ligneous material according to claim ~~6~~ 14, wherein said first wood fibers are produced by defibrating wood chips.

14. (Currently amended) ~~A~~ The method for manufacturing ligneous material ~~according to claim 6, the method comprising:~~

preparing first wood fibers which are acetylated with a first degree of acetylation, and second wood fibers which are not acetylated, wherein said first degree of acetylation measured in weight percent gain is 7% or greater; and

binding a first amount of said first wood fibers and a second amount of said second wood fibers with a binder to form a composite,

wherein said binder comprises polyisocyanate and a thermosetting resin, the content of said polyisocyanate is 50% by weight or greater with respect to the a amount of said binder, and wherein the average degree of acetylation measured in weight percent gain of said composite is 7 to 18%, and

wherein said first wood fibers have a diameter of 0.1 to 1.0 mm.